



PEMISCOT COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1998

**From The Office Of State Auditor
Claire McCaskill**

Report No. 99-81
September 22, 1999

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

September 1999

IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Pemiscot, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

This audit of Pemiscot County included additional areas of county operations, as well as the elected county officials.

- < The County had not prepared or obtained budgets for several county funds, and approved disbursements in excess of budgeted amounts for several other county funds.

The audit made recommendations and suggestions to improve the county's financial statement procedures, expenditure procedures and practices, as well as the monitoring of collateral securities pledged by those banks which hold county monies in various accounts. Also included in the audit are recommendations to improve the accounting controls and procedures for the County Clerk, County Collector, and Recorder of Deeds.

Copies of the audit are available upon request.

YELLOW SHEET

PEMISCOT COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS**

To the County Commission
and
Officeholders of Pemiscot County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Pemiscot County, Missouri, as of and for the years ended December 31, 1998 and 1997, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Pemiscot County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Pemiscot County.

As more fully described in Note 1 to the financial statements, the county's financial statements do not include statements of receipts, disbursements, and changes in cash - budget and actual for various funds totaling \$585,277 and \$312,031 in receipts, and \$610,164 and \$246,761 in disbursements for the years ended December 31, 1998 and 1997, respectively. Statements of receipts, disbursements, and changes in cash - budget and actual are required by the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

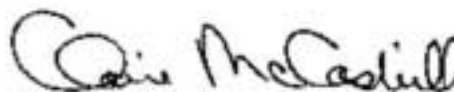
In our opinion, except for the omission of the information discussed in the preceding paragraph, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Pemiscot County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 1998 and 1997, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

Pemiscot County, Missouri, has not presented the disclosures required by Governmental Accounting Standards Board (GASB) Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, as amended by GASB Technical Bulletin 99-1, that the GASB has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the county is or will become year 2000-compliant, that the county's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the county does business are or will become year 2000-compliant.

In accordance with *Government Auditing Standards*, we also have issued our report dated April 22, 1999, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Pemiscot County, Missouri, and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.



Claire McCaskill
State Auditor

April 22, 1999 (fieldwork completion date)



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
and
Officeholders of Pemiscot County, Missouri

We have audited the special-purpose financial statements of various funds of Pemiscot County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated April 22, 1999. That report expressed a qualified opinion on the special-purpose financial statements. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Pemiscot County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 98-1 and 98-2. We also noted certain immaterial instances of noncompliance which are described in the accompanying Management Advisory Report.

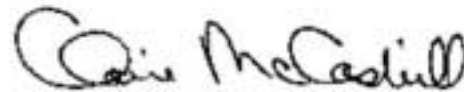
Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Pemiscot County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial

reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the county's ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 98-1 and 98-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable conditions described above, finding numbers 98-1 and 98-2 to be material weaknesses. We also noted other matters involving the internal control over financial reporting which are described in the accompanying Management Advisory Report.

This report is intended for the information of the management of Pemiscot County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill
State Auditor

April 22, 1999 (fieldwork completion date)

Financial Statements

Exhibit A-1

PEMISCOT COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 270,914	1,807,681	1,880,516	198,079
Special Road and Bridge	412,032	1,030,768	923,132	519,668
Assessment	-112,024	117,891	142,796	-136,929
Law Enforcement Training	4,993	18,579	12,924	10,648
Prosecuting Attorney Training	3,789	8,126	4,062	7,853
Drug Abuse Resistance Education	1,391	24,413	28,451	-2,647
Bootheel Drug Task Force	31,780	126,543	143,181	15,142
Landfill	294	0	622	-328
Firing Range	3,297	7,643	4,741	6,199
Johnson Grass	27,099	73,869	49,610	51,358
Drainage Districts	171,127	194,792	122,950	242,969
Emergency 911	222,371	142,478	270,711	94,138
Solid Waste Transfer Station	212,612	727,366	706,151	233,827
Criminal Investigation	63,021	124,446	90,897	96,570
Domestic Violence	9,151	1,406	0	10,557
Police Apprehension of Student Traffickers	5,118	277	0	5,395
Seized Money	11,077	4,425	10,014	5,488
Capital Improvement Sales Tax	0	474,840	154,485	320,355
Law Enforcement Sales Tax	0	237,162	120,817	116,345
Recorder's User Fees	22,141	8,670	23,024	7,787
Health Center	582,112	761,128	636,503	706,737
Prosecuting Attorney Bad Check	11,422	9,128	8,853	11,697
Senate Bill 40 Board	139,356	148,821	180,386	107,791
CDBG E-911 Telephone System	0	212,417	212,417	0
CDBG Port Authority Road 95-ED-32	100	51,800	51,800	100
CDBG Port Authority Road 97-ED-11	0	150,548	150,448	100
Law Library	1,738	4,425	4,765	1,398
Associate Division Interest	12,539	2,857	88	15,308
Circuit Division Interest	14,879	5,281	1,407	18,753
Total	\$ 2,122,329	6,477,780	5,935,751	2,664,358

The accompanying Notes to the Financial Statements are an integral part of this statement.

PEMISCOT COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 1997

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 605,829	1,573,280	1,908,195	270,914
Special Road and Bridge	267,736	1,024,279	879,983	412,032
Assessment	-39,997	63,268	135,295	-112,024
Law Enforcement Training	4,153	12,766	11,926	4,993
Prosecuting Attorney Training	1,323	5,963	3,497	3,789
Drug Abuse Resistance Education	-5,403	34,553	27,759	1,391
Bootheel Drug Task Force	14,971	114,227	97,418	31,780
Landfill	781	0	487	294
Firing Range	0	10,085	6,788	3,297
Johnson Grass	6,696	70,606	50,203	27,099
Drainage Districts	87,539	185,278	101,690	171,127
Emergency 911	105,368	142,720	25,717	222,371
Solid Waste Transfer Station	141,878	694,757	624,023	212,612
Criminal Investigation	49,977	106,499	93,455	63,021
Domestic Violence	7,749	1,402	0	9,151
Police Apprehension of Student Traffickers	4,855	263	0	5,118
Seized Money	6,015	21,242	16,180	11,077
Recorder's User Fees	32,222	8,712	18,793	22,141
Hayti Heights Community Based Policing	-3,751	3,751	0	0
Health Center	436,873	757,961	612,722	582,112
Prosecuting Attorney Bad Check	15,777	9,172	13,527	11,422
Senate Bill 40 Board	77,991	144,960	83,595	139,356
CDBG Water Improvement	0	58,195	58,195	0
CDBG E-911 Telephone System	0	5,854	5,854	0
CDBG Port Authority Road 95-ED-32	100	46,958	46,958	100
Law Library	1,761	9,319	9,342	1,738
Associate Division Interest	10,805	2,622	888	12,539
Circuit Division Interest	16,689	3,624	5,434	14,879
Total	\$ 1,847,937	5,112,316	4,837,924	2,122,329

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

PEMISCOT COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 GENERAL REVENUE FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 236,300	246,941	10,641	190,000	212,499	22,499
Sales taxes	575,000	563,680	-11,320	575,000	571,902	-3,098
Intergovernmental	422,600	280,491	-142,109	430,600	281,846	-148,754
Charges for services	359,600	599,466	239,866	314,050	363,034	48,984
Interest	40,000	21,343	-18,657	40,000	42,017	2,017
Other	143,500	95,760	-47,740	74,450	101,982	27,532
Transfers in	0	0	0	8,000	0	-8,000
Total Receipts	1,777,000	1,807,681	#VALUE!	1,632,100	1,573,280	#VALUE!
DISBURSEMENTS						
County Commission	60,400	60,209	191	62,400	63,434	-1,034
County Clerk	51,900	51,658	242	51,900	51,709	191
Elections	105,950	99,334	6,616	60,000	66,145	-6,145
Buildings and grounds	122,200	188,542	-66,342	85,500	284,123	-198,623
Employee fringe benefits	211,000	222,170	-11,170	173,000	197,465	-24,465
County Treasurer	23,600	23,234	366	23,600	23,389	211
County Collector	77,161	84,246	-7,085	77,161	77,705	-544
Ex Officio Recorder of Deeds	59,430	58,247	1,183	60,800	60,930	-130
Circuit Clerk	16,100	11,792	4,308	16,100	12,488	3,612
Associate Circuit Court	15,000	10,206	4,794	19,500	11,914	7,586
Associate Circuit (Probate)	2,860	3,851	-991	2,860	2,591	269
Court administration	6,500	6,110	390	6,900	5,697	1,203
Public Administrator	12,880	15,090	-2,210	14,040	12,928	1,112
Sheriff	443,706	450,759	-7,053	367,030	381,035	-14,005
Jail	172,260	173,794	-1,534	169,460	211,015	-41,555
Prosecuting Attorney	139,692	140,732	-1,040	137,442	140,556	-3,114
Juvenile Officer	66,028	74,277	-8,249	66,275	69,625	-3,350
County Coroner	12,850	16,191	-3,341	12,850	17,236	-4,386
Court Reporter	1,500	1,219	281	950	1,504	-554
Data Processing	51,600	70,686	-19,086	45,100	72,511	-27,411
Other	108,825	117,169	-8,344	116,025	130,358	-14,333
Heating and cooling project	9,000	0	9,000	150,000	8,286	141,714
Public Health and Welfare Services	1,800	1,000	800	1,700	1,800	-100
Transfers out	14,067	0	14,067	18,130	3,751	14,379
Emergency Fund	30,000	0	30,000	30,000	0	30,000
Total Disbursements	1,816,309	1,880,516	-64,207	1,768,723	1,908,195	-139,472
RECEIPTS OVER (UNDER) DISBURSEMENTS	-39,309	-72,835	#VALUE!	-136,623	-334,915	#VALUE!
CASH, JANUARY 1	270,914	270,914	0	605,829	605,829	0
CASH, DECEMBER 31	\$ 231,605	198,079	#VALUE!	469,206	270,914	#VALUE!

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

PEMISCOT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 360,000	383,130	23,130	340,000	368,763	28,763
Intergovernmental	643,200	614,763	-28,437	536,000	626,932	90,932
Interest	22,000	28,817	6,817	12,700	22,847	10,147
Other	5,500	4,058	-1,442	5,000	5,737	737
Total Receipts	1,030,700	1,030,768	68	893,700	1,024,279	130,579
DISBURSEMENTS						
Salaries	250,000	234,135	15,865	230,000	223,090	6,910
Employee fringe benefits	82,225	74,291	7,934	77,390	77,017	373
Supplies	246,100	301,535	-55,435	206,100	253,212	-47,112
Insurance	20,000	18,663	1,337	20,000	18,464	1,536
Road and bridge materials	239,500	112,136	127,364	208,000	179,185	28,815
Equipment repairs	10,000	0	10,000	0	9,206	-9,206
Equipment purchases	145,000	146,889	-1,889	100,000	109,469	-9,469
Other	11,100	35,483	-24,383	26,100	10,340	15,760
Total Disbursements	1,003,925	923,132	80,793	867,590	879,983	-12,393
RECEIPTS OVER (UNDER) DISBURSEMENTS	26,775	107,636	80,861	26,110	144,296	118,186
CASH, JANUARY 1	412,032	412,032	0	267,736	267,736	0
CASH, DECEMBER 31	\$ 438,807	519,668	80,861	293,846	412,032	118,186

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

PEMISCOT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ASSESSMENT FUND

Year Ended December 31,							
1998				1997			
			Variance Favorable (Unfavorable)			Variance Favorable (Unfavorable)	
	Budget	Actual		Budget	Actual		
RECEIPTS							
Intergovernmental	\$	271,090	117,797	-153,293	195,000	63,054	-131,946
Other		0	94	94	0	214	214
Transfers in		14,067	0	-14,067	18,130	0	-18,130
Total Receipts		285,157	117,891	-167,266	213,130	63,268	-149,862
DISBURSEMENTS							
Assessor		173,133	142,796	30,337	173,133	135,295	37,838
Total Disbursements		173,133	142,796	30,337	173,133	135,295	37,838
RECEIPTS OVER (UNDER) DISBURSEMENTS		112,024	-24,905	-136,929	39,997	-72,027	-187,700
CASH, JANUARY 1		-112,024	-112,024	0	-39,997	-39,997	0
CASH, DECEMBER 31	\$	0	-136,929	-136,929	0	-112,024	-187,700

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

PEMISCOT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT TRAINING FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 0	2,834	2,834	0	96	96
Charges for services	11,000	15,163	4,163	10,000	11,990	1,990
Interest	500	371	-129	200	487	287
Other	0	211	211	0	193	193
Total Receipts	11,500	18,579	7,079	10,200	12,766	2,566
DISBURSEMENTS						
Sheriff	16,000	12,924	3,076	12,000	11,926	74
Total Disbursements	16,000	12,924	3,076	12,000	11,926	74
RECEIPTS OVER (UNDER) DISBURSEMENTS	-4,500	5,655	10,155	-1,800	840	2,640
CASH, JANUARY 1	4,993	4,993	0	4,153	4,153	0
CASH, DECEMBER 31	\$ 493	10,648	10,155	2,353	4,993	2,640

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit F

PEMISCOT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY TRAINING FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Charges for services	\$	6,000	8,126	2,126	5,200	5,963	763
Total Receipts		6,000	8,126	2,126	5,200	5,963	763
DISBURSEMENTS							
Prosecuting Attorney		6,000	4,062	1,938	5,200	3,497	1,703
Total Disbursements		6,000	4,062	1,938	5,200	3,497	1,703
RECEIPTS OVER (UNDER) DISBURSEMENTS		0	4,064	4,064	0	2,466	2,466
CASH, JANUARY 1		3,789	3,789	0	1,323	1,323	0
CASH, DECEMBER 31	\$	3,789	7,853	4,064	1,323	3,789	2,466

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit G

PEMISCOT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
DRUG ABUSE RESISTANCE EDUCATION FUND

		Year Ended December 31,					
		1998			1997		
			Variance			Variance	
			Favorable			Favorable	
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Intergovernmental	\$	23,000	12,430	-10,570	25,731	28,346	2,615
Interest		100	30	-70	0	24	24
Other		5,000	7,125	2,125	0	796	796
Transfers in		5,500	4,828	-672	6,744	5,387	-1,357
Total Receipts		33,600	24,413	-9,187	32,475	34,553	2,078
DISBURSEMENTS							
Salaries		27,859	25,883	1,976	25,960	25,492	468
Office expenditures		3,500	2,568	932	1,015	2,027	-1,012
Mileage and training		0	0	0	0	240	-240
Total Disbursements		31,359	28,451	2,908	26,975	27,759	-784
RECEIPTS OVER (UNDER) DISBURSEMENTS							
		2,241	-4,038	-6,279	5,500	6,794	1,294
CASH, JANUARY 1		1,391	1,391	0	-5,403	-5,403	0
CASH, DECEMBER 31	\$	3,632	-2,647	-6,279	97	1,391	1,294

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit H

PEMISCOT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
BOOTHEEL DRUG TASK FORCE FUND

Year Ended December 31,							
1998				1997			
			Variance Favorable				Variance Favorable
	Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)	
RECEIPTS							
Intergovernmental	\$	112,152	84,665	-27,487	70,000	78,429	8,429
Interest		0	1,122	1,122	0	1,181	1,181
Other		0	12,486	12,486	0	16,437	16,437
Transfers in		24,050	28,270	4,220	23,333	18,180	-5,153
Total Receipts		136,202	126,543	-9,659	93,333	114,227	20,894
DISBURSEMENTS							
Salaries		92,435	92,837	-402	56,804	67,016	-10,212
Office expenditures		1,620	2,340	-720	900	352	548
Equipment		6,658	8,465	-1,807	11,487	5,847	5,640
Mileage and training		26,601	24,500	2,101	18,000	12,675	5,325
RAM JET		0	0	0	0	1,500	-1,500
Other		9,000	15,039	-6,039	6,142	10,028	-3,886
Total Disbursements		136,314	143,181	-6,867	93,333	97,418	-4,085
RECEIPTS OVER (UNDER) DISBURSEMENTS							
		-112	-16,638	-16,526	0	16,809	16,809
CASH, JANUARY 1		31,780	31,780	0	14,971	14,971	0
CASH, DECEMBER 31	\$	31,668	15,142	-16,526	14,971	31,780	16,809

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit I

PEMISCOT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LANDFILL FUND

		Year Ended December 31,					
		1998			1997		
				Variance			Variance
				Favorable			Favorable
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Other	\$	0	0	0	0	0	0
Total Receipts		0	0	0	0	0	0
DISBURSEMENTS							
Landfill		290	622	-332	500	487	13
Total Disbursements		290	622	-332	500	487	13
RECEIPTS OVER (UNDER) DISBURSEMENTS		-290	-622	-332	-500	-487	13
CASH, JANUARY 1		294	294	0	781	781	0
CASH, DECEMBER 31	\$	4	-328	-332	281	294	13

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit J

PEMISCOT COUNTY, MISSOURI

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

FIRING RANGE FUND

Year Ended December 31,			
1998			
			Variance
			Favorable
	Budget	Actual	(Unfavorable)
RECEIPTS			
Intergovernmental	\$ 5,500	3,664	-1,836
Charges for service	4,000	3,763	-237
Interest	100	216	116
Total Receipts	9,600	7,643	-1,957
DISBURSEMENTS			
Contract services	5,500	4,346	1,154
Office expenditures	1,000	395	605
Other	5,000	0	5,000
Total Disbursements	11,500	4,741	6,759
RECEIPTS OVER (UNDER) DISBURSEMENTS	-1,900	2,902	4,802
CASH, JANUARY 1	3,297	3,297	0
CASH, DECEMBER 31	\$ 1,397	6,199	4,802

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit K

PEMISCOT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
JOHNSON GRASS FUND

		Year Ended December 31,					
		1998			1997		
				Variance Favorable			Variance Favorable
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Property taxes	\$	60,000	70,266	10,266	60,000	68,037	8,037
Intergovernmental		0	408	408	0	604	604
Interest		2,000	3,195	1,195	1,600	1,965	365
Total Receipts		62,000	73,869	11,869	61,600	70,606	9,006
DISBURSEMENTS							
Salaries		48,691	37,954	10,737	47,891	43,847	4,044
Equipment		25,000	0	25,000	12,000	0	12,000
Other		8,000	11,656	-3,656	7,500	6,356	1,144
Total Disbursements		81,691	49,610	32,081	67,391	50,203	17,188
RECEIPTS OVER (UNDER) DISBURSEMENTS		-19,691	24,259	43,950	-5,791	20,403	26,194
CASH, JANUARY 1		27,099	27,099	0	6,696	6,696	0
CASH, DECEMBER 31		\$ 7,408	51,358	43,950	905	27,099	26,194

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit L

PEMISCOT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
DRAINAGE DISTRICTS FUND

		Year Ended December 31,					
		1998			1997		
			Variance			Variance	
			Favorable			Favorable	
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Property taxes	\$	157,000	181,709	24,709	189,300	176,364	-12,936
Interest		6,405	13,083	6,678	4,300	8,914	4,614
Total Receipts		163,405	194,792	31,387	193,600	185,278	-8,322
DISBURSEMENTS							
Salaries		115,200	108,916	6,284	112,900	99,994	12,906
Equipment		21,000	560	20,440	14,500	1,696	12,804
Other		156,500	13,474	143,026	29,000	0	29,000
Total Disbursements		292,700	122,950	169,750	156,400	101,690	54,710
RECEIPTS OVER (UNDER) DISBURSEMENTS		-129,295	71,842	201,137	37,200	83,588	46,388
CASH, JANUARY 1		171,127	171,127	0	87,539	87,539	0
CASH, DECEMBER 31		\$ 41,832	242,969	201,137	124,739	171,127	46,388

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit M

PEMISCOT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
EMERGENCY 911 FUND

		Year Ended December 31,					
		1998			1997		
			Variance			Variance	
			Favorable			Favorable	
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Charges for services	\$	130,000	135,389	5,389	130,000	133,477	3,477
Interest		5,000	6,718	1,718	3,500	9,243	5,743
Other		0	371	371	0	0	0
Total Receipts		135,000	142,478	7,478	133,500	142,720	9,220
DISBURSEMENTS							
Salaries		104,970	101,836	3,134	27,961	18,119	9,842
Contract services		75,000	18,314	56,686	100,000	7,288	92,712
Office expenditures		500	60	440	200	118	82
Equipment		100,000	131,937	-31,937	100,000	0	100,000
Mileage and training		1,000	1,972	-972	1,000	192	808
Other		0	16,592	-16,592	0	0	0
Total Disbursements		281,470	270,711	10,759	229,161	25,717	203,444
RECEIPTS OVER (UNDER) DISBURSEMENTS		-146,470	-128,233	18,237	-95,661	117,003	212,664
CASH, JANUARY 1		222,371	222,371	0	105,368	105,368	0
CASH, DECEMBER 31		\$ 75,901	94,138	18,237	9,707	222,371	212,664

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit N

PEMISCOT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SOLID WASTE TRANSFER STATION FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 0	30,755	30,755	0	0	0
Charges for services	756,000	684,724	-71,276	561,000	686,208	125,208
Interest	12,500	9,747	-2,753	5,000	8,456	3,456
Other	0	2,140	2,140	40,000	93	-39,907
Total Receipts	768,500	727,366	-41,134	606,000	694,757	88,757
DISBURSEMENTS						
Salaries	74,800	83,460	-8,660	74,800	72,054	2,746
Contract services	450,000	446,926	3,074	400,000	425,883	-25,883
Office expenditures	26,800	13,400	13,400	17,700	19,566	-1,866
Equipment	90,000	49,758	40,242	88,000	64,715	23,285
Mileage and training	1,000	788	212	500	826	-326
Bond payment and interest	45,000	49,485	-4,485	45,390	40,379	5,011
Building	0	62,234	-62,234	0	0	0
Other	800	100	700	1,000	600	400
Transfer out	50,000	0	50,000	35,000	0	35,000
Total Disbursements	738,400	706,151	32,249	662,390	624,023	38,367
RECEIPTS OVER (UNDER) DISBURSEMENTS	30,100	21,215	-8,885	-56,390	70,734	127,124
CASH, JANUARY 1	212,612	212,612	0	141,878	141,878	0
CASH, DECEMBER 31	\$ 242,712	233,827	-8,885	85,488	212,612	127,124

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit O

PEMISCOT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CRIMINAL INVESTIGATION FUND

Year Ended December 31,						
1998				1997		
			Variance Favorable (Unfavorable)			Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
RECEIPTS						
Charges for services	\$	100,000	120,178		42,000	104,235
Interest		2,000	4,268		3,900	2,264
Total Receipts		102,000	124,446		45,900	106,499
DISBURSEMENTS						
Salaries		9,260	9,339		0	6,934
Office expenditures		780	780		0	585
Equipment		40,000	41,661		30,000	54,901
Mileage and training		0	1,000		0	0
Other		7,000	5,019		3,000	7,467
Transfers		35,000	33,098		25,000	23,568
Total Disbursements		92,040	90,897		58,000	93,455
RECEIPTS OVER (UNDER) DISBURSEMENTS		9,960	33,549		-12,100	13,044
CASH, JANUARY 1		63,021	63,021		49,977	49,977
CASH, DECEMBER 31	\$	72,981	96,570		37,877	63,021

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit P

PEMISCOT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
DOMESTIC VIOLENCE FUND

	Year Ended December 31,						
	1998			1997			
			Variance			Variance	
			Favorable			Favorable	
	Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)	
RECEIPTS							
Charges for services	\$	900	885	-15	1,000	940	-60
Interest		400	521	121	350	462	112
Total Receipts		1,300	1,406	106	1,350	1,402	52
DISBURSEMENTS							
Other		9,000	0	9,000	7,000	0	7,000
Total Disbursements		9,000	0	9,000	7,000	0	7,000
RECEIPTS OVER (UNDER) DISBURSEMENTS		-7,700	1,406	9,106	-5,650	1,402	7,052
CASH, JANUARY 1		9,151	9,151	0	7,749	7,749	0
CASH, DECEMBER 31	\$	1,451	10,557	9,106	2,099	9,151	7,052

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit Q

PEMISCOT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
POLICE APPREHENSION OF STUDENT TRAFFICKERS PROGRAM FUND

		Year Ended December 31,					
		1998			1997		
				Variance			Variance
				Favorable			Favorable
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Interest	\$	250	277	27	250	263	13
Total Receipts		250	277	27	250	263	13
DISBURSEMENTS							
Other		5,000	0	5,000	4,800	0	4,800
Total Disbursements		5,000	0	5,000	4,800	0	4,800
RECEIPTS OVER (UNDER) DISBURSEMENTS		-4,750	277	5,027	-4,550	263	4,813
CASH, JANUARY 1		5,118	5,118	0	4,855	4,855	0
CASH, DECEMBER 31	\$	368	5,395	5,027	305	5,118	4,813

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit R

PEMISCOT COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SEIZED MONEY FUND

Year Ended December 31,			
1998			
			Variance
			Favorable
	Budget	Actual	(Unfavorable)
RECEIPTS			
Intergovernmental	\$ 30,000	3,850	-26,150
Interest	500	575	75
Total Receipts	30,500	4,425	-26,075
DISBURSEMENTS			
Other	30,000	10,014	19,986
Total Disbursements	30,000	10,014	19,986
RECEIPTS OVER (UNDER) DISBURSEMENTS	500	-5,589	-6,089
CASH, JANUARY 1	11,077	11,077	0
CASH, DECEMBER 31	\$ 11,577	5,488	-6,089

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit S

PEMISCOT COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CAPITAL IMPROVEMENT SALES TAX FUND

Year Ended December 31,			
1998			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Sales tax	\$ 570,000	465,604	-104,396
Interest	2,000	9,236	7,236
Total Receipts	572,000	474,840	-97,160
DISBURSEMENTS			
Property	188,000	154,485	33,515
Total Disbursements	188,000	154,485	33,515
RECEIPTS OVER (UNDER) DISBURSEMENTS	384,000	320,355	-63,645
CASH, JANUARY 1	0	0	0
CASH, DECEMBER 31	\$ 384,000	320,355	-63,645

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit T

PEMISCOT COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT SALES TAX FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Sales tax	\$ 200,000	232,809	32,809
Interest	2,000	4,353	2,353
Total Receipts	202,000	237,162	35,162
DISBURSEMENTS			
Salaries	0	7,857	-7,857
Equipment	100,000	112,960	-12,960
Total Disbursements	100,000	120,817	-20,817
RECEIPTS OVER (UNDER) DISBURSEMENTS	102,000	116,345	14,345
CASH, JANUARY 1	0	0	0
CASH, DECEMBER 31	\$ 102,000	116,345	14,345

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit U

PEMISCOT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
RECORDER'S USER FEES FUND

Year Ended December 31,						
1998				1997		
		Variance				Variance
		Favorable				Favorable
		(Unfavorable)				(Unfavorable)
RECEIPTS	Budget	Actual		Budget	Actual	
Charges for services	\$ 7,000	7,750	750	7,000	6,872	-128
Interest	1,500	920	-580	1,500	1,840	340
Total Receipts	8,500	8,670	170	8,500	8,712	212
DISBURSEMENTS						
Recorder of Deeds	18,000	23,024	-5,024	30,000	18,793	11,207
Total Disbursements	18,000	23,024	-5,024	30,000	18,793	11,207
RECEIPTS OVER (UNDER) DISBURSEMENTS	-9,500	-14,354	-4,854	-21,500	-10,081	11,419
CASH, JANUARY 1	22,141	22,141	0	32,222	32,222	0
CASH, DECEMBER 31	\$ 12,641	7,787	-4,854	10,722	22,141	11,419

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit V

PEMISCOT COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
HAYTI HEIGHTS COMMUNITY BASED POLICING FUND

Year Ended December 31,			
1997			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Transfers in	\$ 3,751	3,751	0
Total Receipts	3,751	3,751	0
DISBURSEMENTS			
Other	0	0	0
Total Disbursements	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,751	3,751	0
CASH, JANUARY 1	-3,751	-3,751	0
CASH, DECEMBER 31	\$ 0	0	#VALUE!

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit W

PEMISCOT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
HEALTH CENTER FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 138,171	140,498	2,327	137,033	137,034	1
Intergovernmental	537,155	557,484	20,329	554,981	565,136	10,155
Charges for services	18,359	19,244	885	19,311	20,062	751
Interest	35,441	32,896	-2,545	31,904	32,154	250
Other	6,386	11,006	4,620	3,303	3,575	272
Total Receipts	735,512	761,128	25,616	746,532	757,961	11,429
DISBURSEMENTS						
Salaries	435,515	436,268	-753	442,726	431,464	11,262
Office expenditures	86,774	83,190	3,584	67,239	67,278	-39
Equipment	17,005	23,169	-6,164	21,430	18,386	3,044
Mileage and training	82,741	79,233	3,508	72,477	73,184	-707
Other	15,533	14,643	890	21,565	22,410	-845
Total Disbursements	637,568	636,503	1,065	625,437	612,722	12,715
RECEIPTS OVER (UNDER) DISBURSEMENTS	97,944	124,625	26,681	121,095	145,239	24,144
CASH, JANUARY 1	582,112	582,112	0	436,873	436,873	0
CASH, DECEMBER 31	\$ 680,056	706,737	26,681	557,968	582,112	24,144

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

PEMISCOT COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Pemiscot County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Health Center Board of Trustees, or the Senate Bill 40 Board of Trustees. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1998, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Prosecuting Attorney Bad Check Fund	1998 and 1997
Senate Bill 40 Board Fund	1998 and 1997
CDBG E-911 Telephone System Fund	1998 and 1997
CDBG Port Authority Road 95-ED-32 Fund	1998 and 1997
Law Library Fund	1998 and 1997
Associate Division Interest Fund	1998 and 1997
Circuit Division Interest Fund	1998 and 1997
CDBG Port Authority Road 97-ED-11 Fund	1998
Firing Range Fund	1997
Seized Money Fund	1997
CDBG Water Improvement Fund	1997

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
General Revenue Fund	1998 and 1997
Bootheel Drug Task Force Fund	1998 and 1997
Landfill Fund	1998
Law Enforcement Sales Tax Fund	1998
Recorder's User Fees Fund	1998
Special Road and Bridge Fund	1997
Drug Abuse Resistance Education Fund	1997
Criminal Investigation Fund	1997

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements did not include the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Firing Range Fund	1998 and 1997
Prosecuting Attorney Bad Check Fund	1998 and 1997
CDBG E-911 Telephone System Fund	1998 and 1997
CDBG Port Authority Road 95-ED-32 Fund	1998 and 1997
CDBG Port Authority Road 97-ED-11 Fund	1998
CDBG Water Improvement Fund	1997

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1998, effective August 28, 1997, requires political subdivisions with existing authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's deposits at December 31, 1998 and 1997, were entirely covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name.

However, because of significantly higher bank balances at certain times during the year, uninsured and uncollateralized balances existed at those times although not at year-end.

To protect the safety of county deposits, Section 110.020, RSMo 1994, requires depositaries to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

3. Assessment Fund

The State Tax Commission did not approve the reassessment plan submitted by the county for the two years ended December 31, 1997. The county filed a lawsuit against the State Tax Commission regarding this matter in Assessor for Pemiscot County, et al., Petitioners v. State Tax Commissioner of Missouri, et al., Respondents, Case No. CV396-131CC Division I.

For the two years ended December 31, 1997, the county filed quarterly reports with the State Tax Commission for reimbursement of 50 percent of expenses made by the Assessment Fund. Since the State Tax Commission did not approve the reassessment plan, the county did not receive any reimbursement from the state for expenses of the Assessment Fund for the two years ended December 31, 1997. However, this suit was settled in April, 1999 and the county received from the State Tax Commission approximately \$93,000, representing 75 percent of the total reimbursement amount owed to the county from the State Tax Commission.

Supplementary Schedule

PEMISCOT COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			1998	1997
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
Department of Social Services -				
10.6	Food Distribution	IN-078-007	\$ 0	208
Department of Health -				
10.6	Special Supplemental Nutrition Program for Women, Infants, and Children	ER-0045-8178	125,959	132,783
10.6	Summer Food Service	ER014698178	1,045	0
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
Department of Economic Development -				
14.2	Community Development Block Grants/Small Cities Program	93-PF-27	0	58,195
		95-PF-31	212,417	5,854
		95-ED-32	51,800	46,958
		97-ED-11	150,448	0
	Program Total		414,665	111,007
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
16.7	Public Safety Partnership and Community Policing ("Cops") Grants	95CFWX5084	79,853	4,066
16.unknown	Equitable Sharing of Seized and Forfeited Property	MO0780000	4,015	14,526
Passed through:				
State Department of Public Safety -				
16.6	Byrne Formula Grant Program	96NCD2055	0	38,400
		96NCD1020	0	12,906
		97NCD2046	50,263	47,754
		97NCD1020	10,786	10,060
		98NCD2033	41,407	0
	Program Total		102,456	109,120
16.6	Local Law Enforcement Block Grants Program	97LBG78	9,000	0
Missouri Sheriffs' Association -				
16.unknown	Domestic Cannabis Eradication/Suppression Program	N/A	1,083	2,684
U. S. DEPARTMENT OF TRANSPORTATION				

	Passed through state Highway and Transportation Commission -			
20.2	Off-System Bridge Replacement and Rehabilitation Program	BRO-078(31)	0	78,766
		BRO-078(32)	60,566	0
	Program Total		<u>60,566</u>	<u>78,766</u>

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U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

	Passed through state:			
	Department of Health -			
93.3	Immunization Grants	PG0064-9178	9,935	10,228
	Department of Social Services -			
93.6	Child Support Enforcement	N/A	27,122	23,528
	Department of Health -			
93.9	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	N/A	2,357	0
94.0	Preventive Health and Health Services Block Grant	AOC9000187	28,776	26,502
94.0	Maternal and Child Health Services			
	Block Grant to the States	AOC9000090	137,111	140,833
94.0	Maternal and Child Health Services			
	Block Grant to the States	ER0146-9178	36,124	26,497
	Program Total		<u>173,235</u>	<u>167,330</u>
	Total Expenditures of Federal Awards	\$	<u>1,040,067</u>	<u>680,748</u>

N/A - Not applicable

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Notes to the Supplementary Schedule

PEMISCOT COUNTY, MISSOURI
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Pemiscot County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for the Food Distribution Program (CFDA number 10.550) represent the dollar value assigned to commodities based on prices provided by the state Department of Social Services.

2. Subrecipients

The county provided no federal awards to subrecipients during the years ended December 31, 1998 and 1997.

FEDERAL AWARDS -
SINGLE AUDIT SECTION

State Auditor's Report



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commission
and
Officeholders of Pemiscot County, Missouri

Compliance

We have audited the compliance of Pemiscot County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 1998 and 1997. The county's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

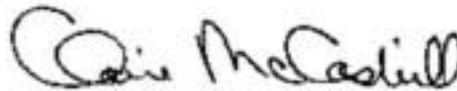
In our opinion, Pemiscot County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 1998 and 1997.

Internal Control Over Compliance

The management of Pemiscot County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Pemiscot County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "Claire McCaskill".

Claire McCaskill
State Auditor

April 22, 1999 (fieldwork completion date)

Schedule

PEMISCOT COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
YEARS ENDED DECEMBER 31, 1998 AND 1997

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Qualified

Internal control over financial reporting:

Material weaknesses identified?

 x yes no

Reportable conditions identified that are
not considered to be material weaknesses?

 yes x none reported

Noncompliance material to the financial statements
noted?

 x yes no

Federal Awards

Internal control over major program(s):

Material weaknesses identified?

 yes x no

Reportable conditions identified that are
not considered to be material weaknesses?

 yes x none reported

Type of auditor's report issued on compliance for
major program(s):

Unqualified

Any audit findings disclosed that are required to be
reported in accordance with Section .510(a) of OMB
Circular A-133?

 yes x no

Identification of major programs:

CFDA or
Other Identifying

<u>Number</u>	<u>Program Title</u>
14.219	Community Development Block Grants/Small Cities Program
93.994	Maternal and Child Health Services Block Grant to the States

Dollar threshold used to distinguish between Type A
and Type B programs: \$300,000

Auditee qualified as a low-risk auditee? _____ yes x no

Section II - Financial Statement Findings

This section includes the audit finding that *Government Auditing Standards* requires to be reported for an audit of financial statements.

98-1. Funds Not Budgeted

Formal budgets were not prepared for the following funds:

Fund	Expenditures, Year Ended December 31,	
	1998	1997
Prosecuting Attorney Bad Check Fund	\$ 8,853	13,527
Senate Bill 40 Board Fund	180,386	83,595
CDBG E-911 Telephone System Fund	212,417	5,854
CDBG Port Authority Road 95-ED-32 Fund	51,800	46,958
Law Library Fund	4,765	9,342
Associate Division Interest Fund	88	888
Circuit Division Interest Fund	1,407	5,434
CDBG Port Authority Road 97-ED-11 Fund	150,448	N/A
Firing Range Fund	N/A	6,788
Seized Money Fund	N/A	16,180
CDBG Water Improvement Fund	N/A	58,195
Total	\$ <u>610,164</u>	<u>246,761</u>

Chapter 50, RSMo 1994, requires the preparation of annual budgets for all funds to present a complete financial plan for the ensuing year. Expenditures from funds not budgeted as a percentage of all expenditures amounted to approximately 10 percent and 5 percent for the years ended December 31, 1998 and 1997, respectively.

By preparing or obtaining budgets for all county funds and activities, the County Commission is able to more efficiently evaluate all county financial resources.

According to Section 50.530, RSMo 1994, the County Clerk is the budget officer. The County Clerk needs to implement procedures to ensure all funds are budgeted. These procedures need to include requesting and obtaining budgets for funds controlled by other county officials.

This condition was noted in our prior report.

WE AGAIN RECOMMEND the County Clerk implement procedures to ensure budgets are prepared for all county funds, including those funds controlled by other county officials.

AUDITEE'S RESPONSE

These funds are not under the direct control of the County Clerk. The County Clerk will request in writing from the various officials and boards the budgets be prepared and presented to the County Commission. CDBG funds are earmarked funds for specific purposes and they were considered budgeted when they were approved.

98-2. Overspending Budgets

Disbursements were made in excess of the approved budgets in the following funds during the two years ended December 31, 1998, as follows:

Fund	Year Ended December 31,	
	1998	1997
General Revenue	\$ 64,207	139,472
Special Road and Bridge	N/A	12,393
Drug Abuse Resistance Education	N/A	784
Bootheel Drug Task Force	6,867	4,085
Landfill	332	N/A
Criminal Investigations	N/A	35,455
Law Enforcement Sales Tax	20,817	N/A
Recorder's User Fees	5,024	N/A

It was ruled in State ex. rel. Strong v. Cribb, 364 Mo. 1122, 273 SW 2d 246 (1954), that strict compliance with the county budget law is required by county officials. If there are valid reasons which necessitate excess expenditures, budget amendments should be made following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's office. In addition, Section 50.622, RSMo Supp. 1997, provides that counties may amend the annual budget during any year in which the county receives additional funds which could not be estimated when the budget was adopted and that the county shall follow the same procedures required for adoption of the annual budget to amend its budget.

This condition was noted in our prior report.

WE AGAIN RECOMMEND the County Commission ensure the county does not authorize disbursements in excess of budgeted expenditures. If valid reasons necessitate excess expenditures, the original budget should be formally amended.

AUDITEE'S RESPONSE

The County Commission will endeavor to keep expenditures within the budget and amend budgets when necessary.

Section III - Federal Award Findings and Questioned Costs

This section includes no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

Follow-Up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

PEMISCOT COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Pemiscot County, Missouri, on the applicable findings in our prior audit report issued for the three years ended December 31, 1996.

1. Budgets

- A. Formal budgets were not prepared for various county funds for the year ended December 31, 1996, 1995, and 1994.
- B. Disbursements exceeded the approved budget for several funds.

Recommendation:

The County Commission:

- A. Ensure financial information for all county funds is included in the annual budgets.
- B. Refrain from incurring disbursements in excess of budgeted amounts. If additional funds are received which could not be estimated when the budget was adopted, the budget should be amended by following the procedures required by state law.

Status:

- A. Not implemented. See Schedule of Findings and Questioned Costs No. 98-1.
- B. Not implemented. See Schedule of Findings and Questioned Costs No. 98-2.

Summary Schedule of Prior Audit Findings
in Accordance With OMB Circular A-133

PEMISCOT COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

Our prior audit report issued for the three years ended December 31, 1996, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Findings

PEMISCOT COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

We have audited the special-purpose financial statements of various funds of Pemiscot County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated April 22, 1999. That report expressed a qualified opinion on the special-purpose financial statements. We also have audited the compliance of Pemiscot County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 1998 and 1997, and have issued our report thereon dated April 22, 1999.

We also have reviewed the operations of elected officials with funds other than those presented in the special-purpose financial statements. As applicable, the objectives of this review were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable constitutional, statutory, or contractual provisions.

Our review was made in accordance with applicable generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our review, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Because the Pemiscot County Port Authority Board and Pemiscot Memorial Health Systems Board are audited and separately reported on by other independent auditors, the related funds are not presented in the special-purpose financial statements. However, we reviewed those audit reports and the substantiating working papers.

Our review was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our findings arising from our review of the elected county officials referred to above. In addition, this report includes findings other than those, if any, reported in the accompanying Schedule of Findings and Questioned Costs. These findings resulted from our audit of the special-purpose financial statements of Pemiscot County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*.

1. Financial Statements

The annual published financial statements of the county did not include the financial activity of some county funds as required. Section 50.800, RSMo 1994, provides that the financial statements show receipts, or revenues, disbursements, or expenditures and beginning and ending balances for all county funds. For the published financial statements to adequately inform the citizens of the county's financial activities, all monies received and disbursed by the county should be included.

This condition was noted in our prior report.

WE AGAIN RECOMMEND the County Commission ensure financial information for all county funds is properly reported in the annual financial statements.

AUDITEE'S RESPONSE

The County Commission will make an effort to ensure all funds are reported in the annual financial statements.

2. Collateral Securities

The amount of collateral securities pledged by the county's depository banks at January 19, 1999, was insufficient by approximately \$1,900,000 to cover monies in the custody of the County Treasurer and County Collector. It appears this situation occurred because bank balances were not monitored by the county officials.

Section 110.020, RSMo 1994, provides that the value of the securities pledged should at all times be not less than 100 percent of the actual amount on deposit less the amount insured by the Federal Deposit Insurance Corporation (FDIC). Inadequate collateral securities leave county funds unsecured and subject to loss in the event of a bank failure.

WE RECOMMEND the County Commission implement procedures to ensure collateral securities pledged by the depository banks are sufficient to protect monies at all times.

AUDITEE'S RESPONSE

The County Commission will discuss this with the County Treasurer and County Collector and try to ensure that collateral is sufficient.

3. County Expenditure Procedures and Practices

- A. In November, 1998, the County Commission sold property for \$38,000 without advertising the sale. This property had been purchased by the county in January, 1997 for \$38,000 to be used as a site for overflow parking for the new criminal justice center. After the purchase, the county used its own labor and equipment to demolish a small building on the site. The property was sold when the County Commission decided overflow parking would not be needed. To ensure the best price is received, the County Commission should advertise items it sells.

- B. During the two years ended December 31, 1998, the County Commission authorized payments totaling \$3,000 from the General Revenue Fund for the county employees' annual Christmas party.

Although the County Commission indicated they believe such expenditures benefited employee morale, they still do not appear to be a proper use of county funds. The County Commission should ensure county funds are spent only on items which are necessary and beneficial to county residents.

- C. The Unclaimed Fees Fund contains \$2,851 of unclaimed bonds. These monies were turned over to the County Treasurer from the Associate Circuit Division.

Section 447.595, RSMo 1994, requires the court to return bonds, less any court costs, to individuals upon termination of the related court proceeding. Any bonds remaining unclaimed for one year after disposition of the case should be turned over to the state's Unclaimed Property Section.

- D. The County Clerk indicated time sheets are to be prepared by employees and submitted to the employee's supervisor. The supervisors are also responsible for maintaining leave records. However, we noted that only the Sheriff's office and road and bridge employees prepare adequate time and leave records. As a result, the County Commission does not have documentation of work performed to support payroll expenditures and cannot ensure that employees vacation and sick leave balances are accurate and that all employees are treated equitably.

The Fair Labor Standards Act (FLSA) requires employers to keep accurate records of actual time worked by employees, including compensatory time earned, taken, or paid. The time records should be prepared by the employee, approved by the

applicable supervisor, and filed with the County Clerk. The County Clerk should then maintain centralized leave records for all county employees.

Conditions B, C, and D, were noted in our prior report.

WE AGAIN RECOMMEND the County Commission:

- A. Advertise future land sales to ensure the best price is received.
- B. Ensure all county expenditures are reasonable and necessary and a prudent use of public funds.
- C. Require the County Treasurer to remit the \$2,851 to the state's Unclaimed Property Section.
- D. Require all county employees to complete time sheets which reflect actual time worked. The time sheets should be prepared by employees, approved by the applicable supervisor, and filed with the County Clerk. The County Clerk should then establish and maintain centralized leave records for all county employees.

AUDITEE'S RESPONSE

- A. *The County Commission will advertise future land sales. At the time, the Commission had an opportunity to recover the county's cost in the property and was not aware of any other potential buyers.*
- B. *The County Commission believes this is good for employee morale and, as a result, does benefit the county. However, the County Commission will discuss this issue further.*
- C. *The County Commission will ask the County Treasurer to do this.*
- D. *This has been implemented.*

4. County Clerk's Accounting Controls and Procedures

- A. The County Clerk does not maintain an account book with the County Collector. An account book would summarize all taxes charged to the County Collector, monthly collections, delinquent credits, abatements and additions, and protested amounts. An account book, prepared by the County Clerk from aggregate abstracts, court orders, monthly statements of collections, and the tax books, would enable the County Clerk to ensure the amount of taxes charged and credited by the County Collector each year is complete and accurate and can be used by the County Commission to verify the County Collector's annual settlements.

- B. Our review of the general fixed asset records indicated the records were incomplete. The County Clerk indicated he had requested inventory listings from each county office but compliance with his request had been limited.

The County Clerk does not record additions of fixed assets as they occur and did not perform physical inventories of fixed assets during the two years ended December 31, 1998.

Section 51.155, RSMo 1994, requires the County Clerk to keep a continuous inventory record of each item costing \$250 or more, and perform an annual physical inventory of fixed assets.

Adequate general fixed asset records and procedures are necessary to meet statutory requirements, secure better internal controls over county property, and provide a basis for determining proper insurance coverage of county property.

These conditions were noted in our two prior reports.

WE AGAIN RECOMMEND the County Clerk:

- A. Establish and maintain an account book of the County Collector's transactions, and the County Commission make use of this account book to verify the County Collector's annual settlements.
- B. Maintain complete and accurate general fixed asset records and perform and document annual inventories of fixed assets.

AUDITEE'S RESPONSE

- A. *The County Clerk responded that all the necessary information is in the computer system and he will work with the programmer to develop monthly reports, which will serve the purpose of an account book.*
- B. *House Bill No. 402 passed in 1999 which transferred this responsibility from the County Clerk to the County Commission. The County Commission requested an inventory from all county officials; however, not all have complied with the request. The County Commission will try its best to implement the recommendations.*

5. County Collector's Accounting Controls and Procedures

The County Collector's office processes receipts of approximately \$7.1 million annually. Our review noted the following concerns:

- A. Duties are not adequately segregated. One person is primarily responsible for receiving, recording, preparing the deposits, and preparing bank reconciliations. Although the Collector stated he periodically reviews the work of this person, the review process is not documented.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Proper segregation of duties helps provide this assurance. If proper segregation of duties cannot be achieved, at a minimum, the County Collector should periodically review the accounting records and bank reconciliations and document the results of his review.

- B. Monies received are not deposited intact. Personal checks are cashed for county employees from the daily receipts. To ensure receipts are accounted for properly and deposited intact, personal checks should not be cashed from official tax receipts.
- C. The County Collector accepts cash, checks and money orders for the payment of property taxes. The tax receipts marked paid by the County Collector do not always indicate the method of payment. In addition, the County Collector maintains a cash log detailing cash received and a check log detailing checks received. However, we noted that these logs were incomplete. As a result, the County Collector cannot and does not reconcile the composition of tax receipts to the composition of bank deposits.

To properly reconcile receipts to deposits and ensure all monies are being deposited intact, the method of payment should be indicated on all tax receipts or the cash/check logs, and the composition of receipts should be reconciled to the composition of deposits.

Similar conditions were noted in our prior report.

WE AGAIN RECOMMEND the County Collector:

- A. Segregate the record-keeping duties, or at a minimum perform and document a periodic review of the bank reconciliations and accounting records.
- B. Deposit all monies received intact daily and discontinue cashing checks for employees.
- C. Indicate the method of payment on all tax receipts or cash/check logs and reconcile the composition of receipts to the composition of bank deposits.

AUDITEE'S RESPONSE

- A. *There are three people in our office. All three receive and record tax payments, therefore, segregation of those duties is successfully achieved. We now have one person who prepares deposits, but a different person who counts the funds for actual deposit. Bank reconciliations are reviewed by the Collector and will be documented in the future. I believe that we have an extremely accountable safeguard system for all transactions.*
- B. *Monies received are deposited intact for each day's business. If a check is cashed it is documented on the cash log. We balance every day and have an extremely reliable system for accounting for all funds received.*
- C. *Tax statements in 99 percent of the cases indicate the method of payment. Also, a cash log and a check log are kept to ensure a trail in case of error. We do reconcile the composition of tax receipts to the composition of bank deposits. If a check is cashed it is documented in order to leave an easily identifiable trail.*

We are very confident in our accounting system. All records were efficiently produced and are at all times readily available. I am confident that our system for tracking the collection and disbursement of funds is as efficient as any in the state.

6. Recorder of Deed's Accounting Controls and Procedures

The Recorder of Deed's office processes receipts of approximately \$115,000 annually. Our review noted the following concerns:

- A. Receipts are not deposited intact or on a timely basis. Deposits are made approximately twice a month. In addition, we noted checks from employees were cashed from official receipts. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, all receipts should be deposited intact daily or when accumulated receipts exceed \$100.
- B. The fee books and other financial records do not contain sufficient documentation to agree individual recordings to related deposits. The method of payment is not documented in the fee book and sufficient detail is not transferred to accounts receivable records for identification purposes. To ensure receipts are deposited intact, the fee books and other financial records should contain sufficient details regarding fees received and the method of payment. In addition, the composition (cash, checks, and money orders) of receipts noted in the fee book should be reconciled to the composition of bank deposits.

These conditions were noted in our prior report.

WE AGAIN RECOMMEND the Recorder of Deeds:

- A. Deposit all monies received intact daily or when cash on hand exceeds \$100 and discontinue cashing checks for employees.
- B. Record fees in the fee book in sufficient detail to agree individual recordings to the related deposits. This would include documenting the method of payment in the fee book and transferring sufficient details to the accounts receivable records for identification purposes. In addition, the composition of receipts noted in the fee book should be reconciled to the composition of bank deposits.

AUDITEE'S RESPONSE

- A. *Most of the fees collected in the Recorder's office are paid by check. The office only has \$50 for the cash drawer. In order to have change for cash paying customers, I will request \$50 from the County Commission. I think this will be enough cash to have change for my customers.*

As for cashing checks for my employees, I have already stopped.

- B. *I will start putting check or cash on the documents and/or the fee book, and make a daily deposit.*

This report is intended for the information of the management of Pemiscot County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on Prior Audit Findings

PEMISCOT COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Pemiscot County, Missouri, on findings in the Management Advisory Report (MAR) of our prior audit report issued for the three years ended December 31, 1996 and our Special Review of the Thirty-Fourth Judicial Circuit, Associate Division II for the period July 6, 1994 through December 31, 1996. Finding numbers 1.A. and 1.B. are omitted since the related follow-up appears in an earlier section of this report. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the county should consider implementing these recommendations.

1. Budgets and Financial Statements

- C. The annual published financial statements did not include the financial activity of some county funds as required.
- D. Expenditures exceeded available resources in three funds resulting in negative cash balances.

Recommendation:

The County Commission:

- C. Ensure financial information for all county funds is properly reported in the annual financial statements.
- D. Together with the County Clerk and County Treasurer ensure each county fund has adequate resources available prior to authorizing expenditures.

Status:

- C. Not implemented. See MAR No. 1.
- D. Not implemented. Expenditures exceeded available resources in one fund in 1997 and three funds in 1998. The Assessment Fund was exceeded because of a pending lawsuit against the State Tax Commission, which was settled in April 1999, and because adequate funds had not been transferred from the county's General Revenue Fund to cover the county's share of assessment costs. Although not repeated in the current report, the County Commission, together with the County Clerk and County Treasurer should still ensure each county fund has adequate resources available prior to authorizing expenditures.

2. County Expenditure Procedures and Practices

- A. The county did not have a written agreement with the Southeast Missouri (SEMO) Regional Crime Laboratory, and did not receive or maintain any documentation of actual services rendered by the crime lab on behalf of the county.
- B. The County Commission authorized payments totaling \$3,100 from the General Revenue Fund for the county employees' annual Christmas party.
- C. The Unclaimed Fees Fund contained \$2,851 of unclaimed bonds.
- D. Records were not maintained of annual leave, sick leave, and compensatory time earned, taken, and accumulated for some employees.

Recommendation:

The County Commission:

- A. Enter into a detailed contract with SEMO Regional Crime Laboratory which specifies the services to be rendered and the manner and amount of the compensation. Further, the county should maintain detailed documentation of the services provided to ensure payments made are reasonable.
- B. Ensure all county expenditures are reasonable and necessary and a prudent use of public funds.
- C. Require the County Treasurer to remit the \$2,851 to the state's Unclaimed Property Section.
- D. Require records to be maintained of vacation, sick leave, and overtime earned, used, and accumulated.

Status:

- A. Partially implemented. While the county currently maintains documentation of the services provided, no contract exists with the SEMO Regional Crime Laboratory. Although not repeated in the current report, our recommendation remains as stated above.

B,C,
&D. Not implemented. See MAR No. 3.

3. Officials' Salaries

- A. The salary commission granted retroactive salary increases to some county officials.
- B. The former County Coroner was overpaid \$917 due to a calculation error when determining back salary.
- C. The Public Administrator was overpaid \$500 for the year ended December 31, 1996, because he computed his fee by including the purchase of CD as an expenditure.

Recommendation:

- A. The County Commission review this situation with the Prosecuting Attorney.
- B. The County Commission pursue reimbursement of \$917 from the former County Coroner.
- C. The Probate Division Judge require the Public Administrator to reimburse the applicable estate \$500. In addition, the Probate Division Judge and the Public Administrator should ensure purchases of certificates of deposits are not included as an expenditure of the estate in the calculation of the Public Administrator fee.

Status:

Implemented.

4. County Clerk's Accounting Controls and Procedures

- A. The County Clerk did not maintain an account book with the County Collector.
- B. The County Clerk did not record any additions or dispositions in the general fixed asset records, and did not perform any annual inventories of fixed assets during the three years ended December 31, 1996.
- C. The County Collector added property taxes to the tax books without obtaining a court order.

Recommendation:

- A. The County Clerk establish and maintain an account book of the County Collector's transactions and the County Commission make use of this account book to verify the County Collector's annual settlements.
- B. The County Clerk record additions and dispositions in the general fixed asset records as the transactions occur and perform and document annual inventories of fixed assets as required by state law.
- C. The County Commission approve and authorize all property tax additions.

Status:

A&B. Not implemented See MAR No. 4.

C. Implemented.

5. Assessor's Accounting Controls and Procedures

- A. Prenumbered receipt slips were not issued for monies received.

- B. A cash control ledger was not maintained.
- C. Our review noted payments to the Assessor's office of \$191 that were not remitted to the County Treasurer.

Recommendation:

- A. Issue prenumbered receipt slips for all monies received.
- B. Maintain a cash control ledger to account for all monies received.
- C. Remit all receipts to the county treasury, including the \$191 that cannot be accounted for. In addition, the County Commission should review this situation and decide if further investigation is warranted to determine the extent of monies not accounted for.

Status:

- A&B. These recommendations currently do not apply. As of January, 1998, the Assessor's office ceased collecting monies for selling copies of maps and assessment information to the public. Customers currently make payments directly to the County Treasurer.
- C. Implemented. The \$191 was paid by the Assessor but no further investigation was pursued.

6. Circuit Clerk's Accounting Controls and Procedures

- A. At December 31, 1996, the fee and child support accounts had checks totaling \$189 and \$4,812, respectively which had been outstanding for more than a year.
- B. The Circuit Clerk had several old unclaimed bonds totaling \$3,371 dating back to before 1983. In addition, the Circuit Clerk was holding other bonds for cases over one year old.

Recommendation:

- A. Attempt to locate the payees of the old outstanding checks and reissue checks if possible. Any remaining unclaimed amounts should be disbursed in accordance with state law.
- B. Follow up on old bonds to determine the proper disposition. Any bonds remaining unclaimed for one year after final disposition of the case should be turned over to the state's Unclaimed Property Section.

Status:

Implemented.

7. County Collector's Accounting Controls and Procedures

- A. The duties of receiving, recording, and depositing collections, and reconciling the bank accounts were not adequately segregated.
- B. Receipts were not deposited intact or on a timely basis.
- C. The tax receipts marked paid by the County Collector did not consistently indicate the method of payment and the composition of tax receipts and the cash/check logs were not reconciled to the composition of bank deposits.

Recommendation:

- A. Segregate the record-keeping duties, or at a minimum perform and document a periodic review of the bank reconciliations and accounting records.
- B. Deposit all monies received intact daily or when cash on hand exceeds \$100 and discontinue cashing checks for employees.
- C. Indicate the method of payment on all tax receipts or cash/check logs and reconcile the composition of receipts to the composition of bank deposits.

Status:

Not implemented. See MAR No. 5.

8. Recorder of Deed's Accounting Controls and Procedures

- A. Receipts were not deposited intact or on a timely basis.
- B. The fee books and other financial records did not contain sufficient documentation to agree individual recordings to related deposits.

Recommendation:

- A. Deposit all monies received intact daily or when cash on hand exceeds \$100, make refunds by check, and discontinue cashing checks for employees.
- B. Record fees in the fee book in sufficient detail to agree individual recordings to the related deposits. This would include documenting the method of payment in the fee book and transferring sufficient details to the accounts receivable records for identification purposes. In addition, the composition of receipts noted in the fee book should be reconciled to the composition of bank deposits.

Status:

Not implemented. See MAR No. 6.

9. Sheriff's Records and Procedures

- A. Except for bonds, receipts were not deposited on a timely basis.
- B. An inventory listing of seized property was not maintained for the three years ended December 31, 1996. In addition, a periodic inventory of the evidence room was not performed for comparison with the inventory listing of seized property.
- C. The mileage claims filed by the Sheriff's office for delivering the "Summons for Jury" for the Circuit Division did not appear to be actual mileage. In addition, former Sheriff Davis was reimbursed for 1,091 miles that were not driven resulting in an overpayment of \$273.

Recommendation:

- A. The Sheriff deposit all monies received daily or when cash on hand exceeds \$100.
- B. The Sheriff ensure an accurate and up-to-date inventory record is maintained of all seized and confiscated property. In addition, a periodic inventory should be performed and compared to the inventory listing and any differences investigated.
- C. The County Commission ensure mileage claims are complete and accurate and in accordance with state law prior to payment. In addition, the Commission should seek reimbursement of \$273 from former Sheriff Davis.

Status:

- A. Partially implemented. Receipts of the Sheriff's criminal account are now deposited daily; however, receipts of the civil account are only deposited weekly. Although not repeated in the current report, our recommendation remains as stated above.
- B. Implemented.
- C. Partially implemented. During 1997, the county purchased its own fleet of vehicles for the Sheriff's department and no longer pays mileage claims. Although the County Commission sought reimbursement of \$273 from former Sheriff Davis, the amount remains unpaid. Although not repeated in the current report, the County Commission should still seek reimbursement of \$273 from former Sheriff Davis.

10. Health Center Accounting Controls and Procedures

Disbursements were in excess of approved budgeted expenditures. Amended budgets did not follow the same procedure as for the annual budget and were not filed with the State Auditor's office.

Recommendation:

The Health Center Board of Trustees refrain from incurring disbursements in excess of budgeted amounts. If additional funds are received which could not be estimated when the budget was adopted, the budget should be amended by following the procedures required by state law, including holding public hearings and filing the amended budget with the State Auditor's office.

Status:

Implemented.

11. Pemiscot County Deputies' Association

Accountable fees were deposited in the Pemiscot County Deputies' Association bank account.

Recommendation:

The County Commission review the circumstances surrounding the receipt and depositing of accountable monies into bank accounts outside the county treasury and consult with the Prosecuting Attorney.

Status:

Implemented. While no follow-up action was taken on the prior concerns, the County Commission and the current Sheriff who took office in January 1997, did not re-establish the Pemiscot County Deputies' Association.

SPECIAL REVIEW OF
THIRTY-FOURTH JUDICIAL CIRCUIT
ASSOCIATE DIVISION II
JULY 6, 1994 THROUGH DECEMBER 31, 1996

1. Missing Funds

Between July 6, 1994 and March 21, 1995, it appeared that at least \$950 of court receipts were misappropriated.

Recommendation:

The Associate Division II Judge work with the various law enforcement authorities regarding any criminal prosecution and to obtain restitution of the misappropriated funds.

Status:

Implemented. In January 1998, the defendant was placed on two years supervised probation and paid restitution of \$950.

2. Accounting Controls and Procedures

- A. The composition of receipt slips was not reconciled to the composition of bank deposits.
- B. Monies were not deposited intact because overpayments were refunded to the payors in cash.
- C. Two instances were noted where the computer record indicated the fine had been suspended or waived, but no documentation was made of the judge's authorization.
- D. Procedures for collecting amounts remaining due on criminal cases were not consistently applied.
- E. Monthly open-items listings were not reconciled to the cash balance and the cash balance at December 31, 1996 exceeded the identified open items by \$7,434.

Recommendation:

The Associate Division II Judge:

- A. Ensure the composition of receipt slips is reconciled to the composition of bank deposits and any discrepancies are investigated.
- B. Discontinue the practice of making cash refunds. If the court determines it is necessary to make a cash refund, adequate supporting documentation should be maintained of the cash refund.
- C. Document his authorization to reduce or suspend any fines and costs.
- D. Ensure procedures for pursuing the collection of accrued costs are consistently applied.
- E. Ensure open-items listings are reconciled to cash balances on a monthly basis. The unidentified cash balance should be investigated, and any monies remaining unidentified should be disbursed in accordance with state law.

Status:

A,B,
C&D. Implemented.

- E. Partially implemented. Open-items listings are currently reconciled to cash balances; however, the cash balance at December 31, 1998 exceeded the identified open items by \$5,091. Although not repeated in the current report, the Associate Division II Judge should still investigate the unidentified cash balance, and any monies remaining unidentified should be disbursed in accordance with state law.

STATISTICAL SECTION

History, Organization, and
Statistical Information

PEMISCOT COUNTY, MISSOURI
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Organized in 1851, the county of Pemiscot was named after Pemiscot, its principal bayou. Pemiscot County is a county-organized, third-class county and is part of the 34th Judicial Circuit. The county seat is Caruthersville, Missouri.

Pemiscot County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials.

Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records of importance to the county's citizens.

Counties typically spend a large portion of their receipts to support general county operations and to build and maintain roads and bridges. The following chart shows from where Pemiscot County received its money in 1998 and 1997 to support the county General Revenue and Special Road and Bridge Funds:

SOURCE	1998		1997	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
Property taxes	\$ 630,071	22	581,262	22
Sales taxes	563,680	20	571,902	22
Federal and state aid	895,254	32	908,778	35
Fees, interest, and other	749,444	26	535,617	21
Total	\$ 2,838,449	100	2,597,559	100

The following chart shows how Pemiscot County spent monies in 1998 and 1997 from the General Revenue and Special Road and Bridge Funds:

USE	1998		1997	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
General county government	\$ 1,040,954	37	1,105,964	39
Public safety	839,562	30	802,231	29
Highways and roads	923,132	33	879,983	32
Total	\$ 2,803,648	100	2,788,178	100

The county received \$474,840 during the year ended December 31, 1998 for the

Capital Improvements Sales Tax Fund to be used for capital improvements related to the Criminal Justice Center and Jail project. The county also received \$237,162 during the year ended December 31, 1998 for the Law Enforcement Sales Tax Fund to be used for public safety.

The county maintains approximately 58 county bridges and 600 miles of county roads.

The county's population was 26,373 in 1970 and 21,921 in 1990. The following chart shows the county's change in assessed valuation since 1970:

		Year Ended December 31,				
		1998	1997	1985*	1980**	1970**
		(in millions)				
Real estate	\$	75.0	74.5	67.8	42.5	35.0
Personal property		34.2	33.7	6.8	8.1	5.1
Railroad and utilities		31.0	31.0	14.1	14.5	10.6
Total	\$	140.2	139.2	88.7	65.1	50.7

* First year of statewide reassessment.

** Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Pemiscot County's property tax rates per \$100 of assessed valuations were as follows:

		Year Ended December 31,	
		1998	1997
General Revenue Fund	\$	0.18	0.17
Special Road and Bridge Fund		0.28	0.27
Health Center Fund		0.10	0.10
Senate Bill 40 Board Fund		0.10	0.10
Johnson Grass Fund		0.05	0.05
Memorial Hospital Fund		0.36	0.35

::

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county bills and collects property taxes for itself and most other local governments. Taxes collected were distributed as follows:

		Year Ended February 28,	
		1999	1998
State of Missouri	\$	42,133	41,890
General Revenue Fund		264,795	248,562
Special Road and Bridge Fund		389,643	374,738
Assessment Fund		63,596	63,071
Health Center Fund		138,966	138,041
Senate Bill 40 Board Fund		138,967	138,049
Johnson Grass Fund		69,529	69,125

Drainage Districts Fund	179,809	182,441
School districts	4,775,277	4,699,498
Hospital Maintenance Fund	495,960	480,400
Special drainage district	345,514	324,688
Cities	92,842	91,549
County Employees' Retirement	43,771	49,797
Commissions and fees:		
General Revenue Fund	103,883	102,951
Collector	7,922	6,700
Total	\$ <u>7,152,607</u>	<u>7,011,500</u>

Percentages of current taxes collected were as follows:

	Year Ended February 28,	
	1999	1998
Real estate	91.1 %	91.3 %
Personal property	90.8	89.1
Railroad and utilities	97.6	100.0

Pemiscot County also has the following sales taxes; rates are per \$1 of retail sales:

	Rate	Expiration Date	Required Property Tax Reduction
General	\$.005	None	50 %
Law enforcement	.0025	None	None
Capital improvements	.005	2018	None

::

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

Officeholder	1999	1998	1997
County-Paid Officials:			
Kirby VanAusdall , Presiding Commissioner	\$	19,000	19,000
Mike Avis , Associate Commissioner		19,000	19,000
Michael Clayton , Associate Commissioner		19,000	19,000
Pam Strawbridge , Recorder of Deeds		29,000	29,000
John M. Alford , County Clerk		31,500	31,500
Michael B. Hazel , Prosecuting Attorney		36,000	36,000
Thomas D. Greenwell, Sheriff		38,850	38,850
Pat Hoskins , County Treasurer *		22,610	23,156
James H. Brimhall , County Coroner		7,350	7,350
Richard Davis , Public Administrator **		13,106	11,080
Keith Jean , County Collector***,			
year ended February 28,	46,983	45,761	
Donna G. Snider , County Assessor ****, year ended		40,900	33,800
August 31,			

* Includes fees of \$1,110 and \$1,656, respectively, for county drainage distributions.

** Includes fees received from probate cases.

*** Includes \$7,922 and \$6,700, respectively, in commissions from drainage district's taxes.

**** Includes \$900 annual compensation received from the state.

State-Paid Officials:

Andrew J. Crawford , Circuit Clerk	42,183	40,176
Byron D. Luber, Associate Circuit Judge	85,158	81,792
Sidney H. Chaffin, Associate Circuit Judge	85,158	81,792

::

A breakdown of employees (excluding the elected officials) by office at December 31, 1998, is as follows:

Office	Number of Employees Paid by	
	County	State
Circuit Clerk	0	5
Recorder of Deeds	2	0
County Clerk	3	0
Prosecuting Attorney	5	0
Sheriff	22	0
County Collector	2	0
County Assessor	3	0
Associate Division	0	4
Probate Division	0	1
Road and Bridge	14	0
Health Center	14	0
Janitor*	2	0
Juvenile Office	2	0
Civil Defense	1	0
Johnson Grass	2	0
Drainage District #6	2	0
Drainage District #8	3	0
Emergency 911**	9	0
Solid Waste Transfer Station*	3	0
Drug Task Force	3	0
Total	<u>92</u>	<u>10</u>

* Includes one part-time employee

** Includes five part-time employees

In addition, the county pays a proportionate share of the salaries of other circuit court-appointed employees. Pemiscot County's share of the 34th Judicial Circuit's expenses is 51.16 percent.

In 1994, Pemiscot County contracted with Magna Trust Company to finance the building of a Solid Waste Transfer Station. Magna Trust Company issued \$360,000 in Certificates of Participation for the Solid Waste Transfer Station. Pemiscot County entered into a 10-year lease-purchase agreement with Magna Trust Company to pay for the building. At December 31, 1998, Pemiscot County owed \$235,000 in principal and \$39,825 in interest for a total of \$274,825.

In 1998, Pemiscot County contracted with Magna Trust Company to finance the building of a Criminal Justice Center and Jail. Magna Trust Company issued \$6,605,000 in Certificates of Participation for the Criminal Justice Center and Jail. Pemiscot County entered into a 20-year lease-purchase agreement with Magna Trust Company to pay for the building. At December 31, 1998, Pemiscot County owed \$6,605,000 in principal and \$3,829,134 in interest for a total of \$10,434,134.